

## STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2016

Kettlewell House Austin Fields Industrial Estate Kings Lynn Norfolk PE30 1PH



#### STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2016

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 From:
 01 April 2015

 To:
 31 March 2016

Period: 12 Year Ending: 31 March 2016

#### NOTE ACCOUNTING POLICIES

#### 1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 4 of the Guidance published by the Association of Drainage Authorities on 30 March 2016. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

#### 2 ACCOUNTING CONCEPTS

These Accounts have been prepared in accordance with the following accounting concepts:

Going Concern Prudence Accruals

#### 3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All fixed Assets are valued on the following basis:

Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation

For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are valued at Purchase Cost.

- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:

Land: not depreciated Buildings: 20 years



 From:
 01 April 2015

 To:
 31 March 2016

Period: 12 Year Ending: 31 March 2016

#### NOTE ACCOUNTING POLICIES

#### 4 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost or net realisable value.

#### 5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis.

#### 6 TAXATION

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the Income and Expenditure Account only to the extent that it is irrecoverable.

#### 7 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

- (i) There are no material exceptional or extraordinary items to disclose in the Accounts.
- (ii) Profits or losses on the disposal of fixed assets are shown separately on the face of the Income and Expenditure Account prior to the Operating Net Surplus/(Deficit).

#### 8 INCOME RECOGNITION

Income is recognised at the time of invoicing. In the case of Drainage Rates this is on the 1st April annually.

#### 9 RESERVES

The Board holds the following Reserves, the adequacy of which are reviewed by the Board annually. The Board has 5 sub districts and each one has its own General Reserve and Capital Reserve:

#### (i) General Reserves

The Association of Drainage Authorities guidance recommends that the General Reserve held by the Board is 20% to 25% of estimated net expenditure. The year end surplus/(deficit) for each Sub District is taken to the General Reserve.

#### (ii) Capital Reserves

The purpose of this Reserve is to reduce the impact on drainage rates as and when pumping plant and gravity sluices are refurbished or improved, in accordance with the Pumping Station Refurbishment Programme and Capital Works Programme.



From: To:	01 April 2015 31 March 2016	Period: Year Ending:	12 31 March 2016		
NOTE	INCOME AND EXPENDITURE ACCOUNT	ACTUAL 2014/15 £	2015/16	BUDGET 2015/16 £	VARIANCE £
	INCOME				
1 2 3 4 5 6	Drainage Rates Special Levies issued by the Board Grants Applied Highland Water Contributions Income from Rechargeable Works Other Income	137,056 138,358 58,595 85,364 114,125 565	140,156 84,343 96,161 567,777	138,638 140,156 310,000 87,486 315,000 944	0 0 -225,657 8,675 252,777 70,150
	Total Income	£534,063	£1,098,169	£992,224	£105,945
	EXPENDITURE				
7 8 9 10 11	Capital Works Environment Agency Precept Maintenance Works Administration Charges Cost of Rechargeable Works	58,738 71,691 162,124 49,420 112,251	75,275 159,261 59,088	310,000 75,276 186,236 57,306 315,000	225,657 1 26,975 -1,782 -214,919
	Total Expenditure	£454,224	£907,886	£943,818	£35,932
	Profit/(Loss) on disposal of Fixed Assets	0	0	0	0
	Net Surplus/(Deficit) for the Year	£79,839	£190,283	£48,406	£141,877



From: 01 April 2015 To: 31 March 2016	Period: Year Ending:	12 31 March 2016	
NOTE BALANCE SHEET AS AT 31-3-2016		2014/15 £	MOVEMENT £
12 Fixed Assets			

12	Land and Buildings	191,500	-15.958	175,542
		191,500	-15,958	175,542
	Current Assets			
13	Cash at Bank and in Hand	49,396	211,493	260,889
14	Short term Investments	700,000	-200,000	500,000
15	Debtors and Prepayments	42,911	639	43,551
		792,307	12,132	804,440
	Current Liabilities			
16	Creditors and Receipts in Advance	291,302	-180,269	111,033
17	Loans Repayable within the next 12 months	13,840	676	14,516
		305,142	-179,593	125,549
	Net Current Assets	487,165	191,725	678,891
	Less Long Term Liabilities			
17	Long Term Borrowing	204,955	-14,515	190,440
		204,955	-14,515	190,440
	Net Assets	£473,710	£190,283	£663,993
18	Reserves			
10	General Reserves	89,249	0	89,249
	Capital Reserves	384,461	190,283	574,744
		473,710	190,283	663,993
	Reserves	£473,710	£190,283	£663,993

2015/16

£

P J CAMAMILE CHIEF EXECUTIVE



## From: 01 April 2015 Period: 12 To: 31 March 2016 Year Ending: 31 March 2016

	RIVER DEBEN	(PUMPED)	LOWER ALDE	(PUMPED)	AHB	(PUMPED)	<u>BLYTH</u>	(PUMPED)		<u>GRAVITY</u>		TOTAL
INCOME AND EXPENDITURE ACCOUNT	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	£	£	£	£	£	£	£	£	£	£	£	£
INCOME												
Drainage Rates	31,831	31,831	60,940	60,940	12,658	12,658	8,311	8,311	24,898	24,898	138,638	138,638
Special Levies issued by the Board	28,091	28,091	10,170	10,170	0	0	134	134	101,761	101,761	140,156	140,156
Grants Applied	20,000	56,952	40,000	2,391	250,000	0	0	25,000	0	0	310,000	84,343
Highland Water Contributions	24,928	24,700	32,293	41,433	3,567	3,540	9,812	9,735	16,886	16,753	87,486	96,161
Income from Rechargeable Works	250,000	379,957	65,000	178,183	0	0	0	0	0	9,637	315,000	567,777
Other Income	338	8,849	290	9,796	72	2,961	54	1,562	190	47,926	944	71,094
Total Income	£355,188	£530,380	£208,693	£302,913	£266,297	£19,160	£18,311	£44,741	£143,735	£200,975	£992,224	£1,098,169
EXPENDITURE												
Capital Works	20,000	56,952	40,000	2,391	250,000	0	0	25,000	0	0	310,000	84,343
Environment Agency Precept	5,738	5,738	4,862	4,862	1,023	1,023	224	224	63,429	63,428	75,276	75,275
Maintenance Works	42,984	28,378	77,364	58,748	7,134	3,254	14,034	8,189	44,720	60,693	186,236	159,261
Administration Charges	6,877	7,905	7,450	7,480	2,292	2,376	1,146	1,151	39,541	40,176	57,306	59,088
Cost of Rechargeable Works	250,000	379,927	65,000	140,438	0	0	0	0	0	9,554	315,000	529,919
Total Expenditure	£325,599	£478,900	£194,676	£213,919	£260,449	£6,653	£15,404	£34,564	£147,690	£173,851	£943,818	£907,886
Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0
Net Surplus/(Deficit) for the Year	£29,589	£51,480	£14,017	£88,995	£5,848	£12,507	£2,907	£10,177	-£3,955	£27,124	£48,406	£190,283



 From:
 01 April 2015
 Period:
 12

 To:
 31 March 2016
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 31 March 2016

	RIVER DEBEN	(PUMPED)	LOWER ALDE	(PUMPED)	AHB	(PUMPED)	<u>BLYTH</u>	(PUMPED)		<b>GRAVITY</b>		TOTAL
STATEMENT OF MOVEMENT ON RESERVES	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	£	£	£	£	£	£	£	£	£	£	£	£
GENERAL RESERVES												
Opening Balances as 1-4-2015	24,259	24,259	31,283	31,283	5,053	5,053	7,211	7,211	30,335	21,443	98,141	89,249
Net Surplus/(Deficit) for the Year	29,589	51,480	14,017	88,995	5,848	12,507	2,907	10,177	-3,955	27,124	48,406	190,283
Transfers (to)/from Capital Reserve	-29,589	-51,480	-14,017	-88,995	-5,848	-12,507	-2,907	-10,177	0	-27,124	-52,361	-190,283
Closing Balances as at 31-3-2016	£24,259	£24,259	£31,283	£31,283	£5,053	£5,053	£7,211	£7,211	£26,380	£21,443	£94,186	£89,249
	22 1,200	22 1,200	201,200	201,200	20,000	20,000	~.,	~,	220,000	221,110	20 1,100	200,210
CAPITAL RESERVES												
Opening Balances as at 1-4-2015	144,536	148,942	113,596	118,819	30,836	31,811	19,583	20,253	64,636	64,636	373,187	384,461
Transfers (to)/from General Reserve	29,589	51,480	14,017	88,995	5,848	12,507	2,907	10,177	0	27,124	52,361	190,283
· ·		-										
Closing Polonoos os et 21.2.2016	6174 125	£200,422	6107 612	£207 914	636 694	644 240	622 400	620 420	564 626	601 760	CADE E49	£574,744
Closing Balances as at 31-3-2016	£174,125	1200,422	£127,613	£207,814	£36,684	£44,318	£22,490	£30,430	£64,636	£91,760	£425,548	23/4,/44



To: 31 March 2016

Period: 12 Year Ending: 31 March 2016

#### NOTE NOTES TO THE ACCOUNTS

1	DRAINAGE RATES	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
	River Deben (Tidal Pumped) Sub District	31,422	31,831	31,831	0
	Lower Alde (Tidal Pumped) Sub District	60.159	60.940	60.940	0
	AHB (Tidal Pumped) Sub District	12,495	12,658	12,658	0
	River Blyth (Tidal Pumped) Sub District	8.205	8,311	8,311	0
	Gravity Sub District	24,775	24.898	24,898	0
		137,056	138,638	138,638	0
					;
2	SPECIAL LEVIES ON COUNCILS	2014/15	2015/16	2015/16	2015/16
		Actual (£)	Actual (£)	Budget (£)	Variance (£)
	River Deben (Tidal Pumped) Sub District:				
	Suffolk Coastal District Council	27,730	28,091	28,091	0
	Lower Alde (Tidal Pumped) Sub District:				
	Suffolk Coastal District Council	10,039	10,170	10,170	0
	River Blyth (Tidal Pumped) Sub District:				
	Waveney District Council	132	134	134	0
	Gravity Sub District:				
	Babergh District Council	1,521	1,541	1,541	0
	Ipswich Borough Council	32,223	32,641	32,641	0
	Mid Suffolk Borough Council	34,163	34,607	34,607	0
	Waveney District Council	2,620	2,654	2,654	0
	Suffolk Coastal District Council	29,930	30,318	30,318	0
		100,457	101,761	101,761	0
		138,358	140,156	140,156	0

Special Levies are paid by constituent Councils in two equal halves on 1 May and 1 November every year.

#### 3 GRANTS APPLIED

Grants Applied for this year and last year are as follows:

Capital Scheme	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
River Deben (Tidal Pumped) Sub District:		.,	5	( )
Deben Estuary Partnership Scheme Development	12,925	12,435	0	12,435
Bawdsey Pumping Station (Health & Safety Improvements)	117	0	0	0
King's Fleet Pumping Station (Health & Safety Improvements)	0	0	0	0
Falkenham Marshes: Pumping Station (Replacement & Relocation)	257	44,517	20,000	24,517
	13,299	56,952	20,000	36,952
Lower Alde (Tidal Pumped) Sub District:				
Alde & Ore Estuary Partnership Scheme Development	25,995	2,391	0	2,391
Iken Pumping Station (Health & Safety Improvements)	0	0	20,000	-20,000
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	20,000	-20,000
	25,995	2,391	40,000	-37,609
AHB (Tidal Pumped) Sub District:				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	250,000	-250,000
River Blyth (Tidal Pumped) Sub District:				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Study	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	19,300	25,000	0	25,000
	19,300	25,000	0	25,000
-	58,595	84.343	310,000	-225,657



To: 31 March 2016

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Period: 12 Year Ending: 31 March 2016

#### NOTE NOTES TO THE ACCOUNTS

#### 4 HIGHLAND WATER CONTRIBUTIONS

- (i) This income now comes from the Environment Agency in September each year. Highland Water income has been derived from a relatively complex calculation designed to recompense the Board for managing the water that enters its Drainage District from the upper reaches of its hydraulic catchment.
- (ii) Highland water contributions are credited to each of the 5 Sub Districts according to an agreed fraction of the value of the maintenance work that has been carried out in each Sub District. These fractions are determined by the Environment Agency:

	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
River Deben (Tidal Pumped) Sub District	17,060	24,700	24,928	-228
Lower Alde (Tidal Pumped) Sub District	42,556	41,433	32,293	9,140
AHB (Tidal Pumped) Sub District	176	3,540	3,567	-27
River Blyth (Tidal Pumped) Sub District	12,539	9,735	9,812	-77
Gravity Sub District	13,033	16,753	16,886	-133
	85,364	96,161	87,486	8,675
5 INCOME FROM RECHARGEABLE WORKS	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
	Actual (£)	Actual (£)	Budget (£)	variance (£)
River Deben (Tidal Pumped) Sub District:				
Contribution towards sea wall reinstatement work at Kirton	16,000	24,000	0	24,000
Contribution towards sea wall reinstatement work at Waldringfield	0	355,957	250,000	105,957
-	16,000	379,957	250,000	129,957
Lower Alde (Tidal Pumped) Sub District:				
Iken Wall	0	21,475	0	21,475
Snape Village Tidal Wall Repair	68,125	156,708	65,000	91,708
Saltings Creation - Faggots	00,120	0	0	0
Contribution towards sea wall reinstatement work at Hazlewood	30,000	0	0	0
Contribution towards sea wall reinstatement work at Ham Creek	0	0	0	0
	98,125	178,183	65,000	113,183
AHB (Tidal Pumped) Sub District:		,	,	,
Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0
River Blyth (Tidal Pumped) Sub District:				
N/A	0	0	0	0
Gravity Sub District:				
Bramford Meadows River Restoration	0	9,450	0	9,450
Norfolk Rivers IDB Recharge	0	128	0	128
Broads (2006) IDB Recharge	0	59	0	59
· · · · · ·	0	9,637	0	9,637
	114,125	567,777	315,000	252,777
	,	,···	,	<i>.</i>

6 OTHER INCOME	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Investment Interest	100	763	338	425
Other Income from WMA (12%)	0	7,872	0	7,872
Summons Costs	0	213	0	213
	100	8,849	338	8,511



From:	01 April 2015	Period:	12
To:	31 March 2016	Year Ending:	31 March 2016

NOTE NOTES TO THE ACCOUNTS				
Lower Alde (Tidal Pumped) Sub District:				
Investment Interest	130	992	290	702
Other Income from WMA (13%)	0	8,528	0	8,528
Summons Costs	0	277	0	277
MOD Special Contribution	0	0	0	0
	130	9,796	290	9,506
AHB (Tidal Pumped) Sub District:				
Investment Interest	35	264	72	192
Other Income from WMA (4%)	0	2,624	0	2,624
Summons Costs	0	74	0	74
	35	2,961	72	2,889
River Blyth (Tidal Pumped) Sub District:				
Investment Interest	26	195	54	141
Other Income from WMA (2%)	0	1,312	0	1,312
Summons Costs	0	54	0	54
	26	1,562	54	1,508
Gravity Sub District:				
Investment Interest	274	2,082	190	1,892
Other Income from WMA (69%)	0	45,262	0	45,262
Summons Costs	0	582	0	582
	274	47,926	190	47,736

70,150

944

Investment Interest is apportioned to each Sub District according to the closing balances of the Sub District, when expressed as a proportion of the Board's total closing balances as at the previous year end: River Deben (17.77%), Lower Alde (23.08%), AHB (6.14%), River Blyth (4.54%) and Gravity (48.47%).

565

71,094

#### 7 **CAPITAL WORKS**

(i) The following capital work was undertaken during this year and last year. The Board is happy to receive any questions the reader may have about this work and contact details can be accessed from our website:

Grant Aided Works	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Deben Estuary Partnership Scheme Development	12,925	12,435	0	-12,435
Bawdsey Pumping Station (Health & Safety Improvements)	260	0	0	0
King's Fleet Pumping Station (Health & Safety Improvements)	0	0	0	0
Falkenham Marshes: Pumping Station (Replacement & Relocation)	257	44,517	20,000	-24,517
	13,442	56,952	20,000	-36,952
Lower Alde (Tidal Pumped) Sub District:				
Alde & Ore Estuary Partnership Scheme Development	25,995	2,391	0	-2,391
Iken Pumping Station (Health & Safety Improvements)	0	0	20,000	20,000
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	20,000	20,000
	25,995	2,391	40,000	37,609
AHB (Tidal Pumped) Sub District:				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	250,000	250,000
River Blyth (Tidal Pumped) Sub District:				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Revidon Marsh Pumping Station Improvement Scheme	19,300	25,000	0	-25,000
	19,300	25,000	0	-25,000
	58,738	84,343	310,000	225,657

(ii) The Eel Regulations (England and Wales) 2009 place an obligation on operating authorities to ensure that pumping stations, inlets, sluices etc are regulation compliant. In 2012 it was agreed between the Environment Agency (Anglian Region) and the IDBs within that region to implement a joint region-wide consultancy contract to review the approx. 460 sites. A contract was awarded to Capita Symonds consultants to carry out a study and options appraisal for each of the priority sites within each IDB.



To: 31 March 2016

Period: 12 Year Ending: 31 March 2016

#### NOTE NOTES TO THE ACCOUNTS

- (iii) Sites within the East Suffolk IDB are: Bawdsey, King's Fleet, Falkenham, Sudbourne & Iken Pumping Stations.
- (iv) The protocol agreed was that each IDB would be awarded FDGiA, but that the consultancy would be managed by the EA, so in effect the grant payable was retained by the EA, so there was no cost to each IDB other than some non-grant eligible staff time. The East Suffolk IDB was thus 'awarded' £15,000 on 11th March 2015 under EA ref: IDB0359. This allowed approximately £3,000 per site +10% contingency, if required.

#### 8 ENVIRONMENT AGENCY PRECEPT

The Precept is paid to the Environment Agency for maintaining the main rivers and sea defences that help protect the Board's area. Half of the Precept is payable to the Environment Agency on 31 May and the other half is paid to them on 30 November each year. The amount payable is apportioned to each of the Board's sub districts according to assessable value:

	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
River Deben (Tidal Pumped) Sub District	5,457	5,738	5,738	0
Lower Alde (Tidal Pumped) Sub District	4,625	4,862	4,862	0
AHB (Tidal Pumped) Sub District	973	1,023	1,023	0
Blyth (Tidal Pumped) Sub District	213	224	224	0
Gravity Catchments Sub District	60,423	63,428	63,429	1
	71,691	75,275	75,276	1

#### 9 MAINTENANCE WORKS

(i) The detailed maintenance work undertaken in each of the Board's sub districts is charged directly and can be viewed in the Maintenance section of this Report (other than Technical Support Costs, which are apportioned in the same way as Administration Costs). Maintenance work undertaken during this year and last year is summarised as follows:

	2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
River Deben (Tidal Pumped) Sub District	24,983	28,378	42,984	14,606
Lower Alde (Tidal Pumped) Sub District	69,975	58,749	77,364	18,615
AHB (Tidal Pumped) Sub District	1,713	3,254	7,134	3,881
Blyth (Tidal Pumped) Sub District	13,770	8,189	14,034	5,845
Gravity Catchments Sub District	51,683	60,693	44,720	-15,973
	162,124	159,262	186,236	26,974

#### **10 ADMINISTRATION CHARGES**

(i) Administration charges include the Board's share of consortium expenditure, together with other expenses shown below (excluding technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is regularly monitored by the Consortium Management Committee and the Board. The Board's representatives are happy to receive any questions the reader may have and their contact details can be accessed from the Board's website:

		2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
(ii)	Shared Administration Staff Costs	35,854	37,934	39,788	1,854
	Shared Establishment Charges	6,213	5,993	6,578	585
	Shared ICT Charges	1,992	2,510	2,742	232
	Other Shared Administration Charges	3,388	3,994	4,055	61
	Other Administration Charges	3,431	6,925	5,309	-1,616
	-	50,878	57,356	58,472	1,116



From: 01 April 2015
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To: 31 March 2016

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Period: 12 Year Ending: 31 March 2016

#### NOTE NOTES TO THE ACCOUNTS

(-) Sundry Income	-1,692	0	-1,166	-1,166
Net Consortium Charges	49,186	57,356	57,306	-50
Anglia Farmers Annual Subscription & ADA CEO Retirement Gift (All)	224	185	0	-18
Contributions towards the Environment Bank Report (Deben)	0	1,000	0	-1,000
Drainage Rate write-offs (AHB)	0	74	0	-74
Drainage Rate write-offs (Gravity)	10	473	0	-473
Other Expenses	234	1,732	0	-1,732
Administration Charges	49,420	59,088	57,306	-1,782

(iii) Administration and Technical Support costs are apportioned to each of the Board's sub districts as follows: River Deben (12%), Lower Alde (13%), AHB (4%), River Blyth (2%) and Gravity (69%). The Consultancy for the funding initiative is apportioned to each of the 3 relevant sub districts according to their proportion of aggregate assessable value:

		2014/15 Actual (£)	2015/16 Actual (£)	2015/16 Budget (£)	2015/16 Variance (£)
	River Deben (Tidal Pumped) Sub District	5,930	7,905	6,877	-1,028
	Lower Alde (Tidal Pumped) Sub District	6,425	7,480	7,450	-1,028
	AHB (Tidal Pumped) Sub District	1,977	2,376	2,292	-30
	Blyth (Tidal Pumped) Sub District	988	1,151	1,146	-5
	Gravity Catchments Sub District	34,100	40,176	39,541	-635
	Gravity Calchments Sub District	<b>49,420</b>	<b>59,088</b>	<u>59,341</u> 57,306	-035
				,	<u>.,</u>
11	COST OF RECHARGEABLE WORKS	2014/15	2015/16	2015/16	2015/16
		Actual (£)	Actual (£)	Budget (£)	Variance (£)
	River Deben (Tidal Pumped) Sub District:				
	Emergency Sea Wall Reinstatement Work: Kirton	16,000	23,970	0	-23,970
	Waldringfield Tidal Defence Reinstatement Work	0	355,957	250,000	-105,957
		16,000	379,927	250,000	-129,927
	Lower Alde (Tidal Pumped) Sub District:				
	Iken Wall	0	2,710	0	-2,710
	Saltings Creation - Faggots	0	0	0	0
	Snape Village Tidal Wall Repair	66,251	137,728	65,000	-72,728
	Emergency Sea Wall Reinstatement Work: Ham Creek	0	0	0	0
	Emergency Sea Wall Reinstatement Work: Hazlewood	30,000	0	0	0
		96,251	140,438	65,000	-75,438
	AHB (Tidal Pumped) Sub District:				
	Twin Banks Watercourse (EA)	0	0	0	0
		0	0	0	0
	River Blyth (Tidal Pumped) Sub District:				
	N/A	0	0	0	0
	Gravity Sub District:				
	Bramford Meadows River Restoration	0	9,367	0	-9,367
	Norfolk Rivers IDB Recharge	0	128	0	-128
	Broads (2006) IDB Recharge	0	59	0	-59
		0	9,554	0	-9,554
		112,251	529,919	315,000	-214,919

TANGIBLE FIXED ASSETS	Land and Buildings	Total
Cost		
Opening Balance as at 1-4-2015	255,334	255,334
(+) Additions	0	0
12		-



To: 31 March 2016

#### Period: 12 Year Ending: 31 March 2016

#### NOTE NOTES TO THE ACCOUNTS

(-) Disposals	0	0
Closing Balance as at 31-3-2016	255,334	255,334
Depreciation		
Opening Balance as at 1-4-2015	63,834	63,834
(+) Depreciation Charge for year	15,958	15,958
(-) Accumulated depreciation written out on disposal	0	0
Closing Balance as at 31-3-2016	79,792	79,792
Net Book Value at 31-03-2015	191,500	191,500
Net Book Value at 31-3-2016	175,542	175,542

(I) Full details of all Assets are recorded in the Board's Fixed Asset Register, which can be made available to the reader upon request. The Board also shares ownership of a proportion of some of the WMA Office Equipment, which is recorded in the WMA's Fixed Asset Register as at 31 March 2016.

(ii) It should be noted that only 4 of the Board's 10 Pumping Stations have a net book value of greater than zero. If all 10 of the Board's Pumping Stations were revalued and capitalised it would lead to a significant impairment charge being made to the Lower Alde Sub District.

#### 13 CASH AT BANK AND IN HAND

	2014/15	2015/16
Opening Balance as at 1 April b/fwd	144,791	49,396
(+) Receipts	800,596	1,361,073
(-) Payments	-895,991	-1,149,580
(=) Closing Balance as at 31 March c/fwd	49,396	260,889
Balance on Statement as at 31 March 2016	94,736	268,817
(-) Less: Unpresented Payments	-45,340	-7,928
(+) Add: Unpresented Receipts	0	0
(=) Closing Balance as at 31 March c/fwd	49,396	260,889

#### 14 SHORT TERM INVESTMENTS

Short term Investments as at 31-3-2016 are as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	300,000	26/10/2015	26/10/2016	0.75%
West Bromwich Building Society	200,000	15/03/2016	15/06/2016	0.51%
	500,000			

#### 15 DEBTORS AND PREPAYMENTS

	2014/15	2015/16
Work in Progress	43,859	0
Trade Debtors	0	0
Drainage Rate Debtors	13,389	12,416
EA Grants Due	0	0
H M Revenue and Customs	2,536	520
Amounts owed from/(to) WMA	-16,872	30,615
	42,911	43,551

#### 16 CREDITORS AND RECEIPTS IN ADVANCE

Trade Creditors	<b>2014/15</b> 33,485	<b>2015/16</b> 1,033
Grants Unapplied	147,757	69,413
Accruals (BAP Work: £1,750, Pump Attendance: £7,775)	22,810	9,525
Payments received in advance (EA: HWC)	9,900	0



To: 31 March 2016

Period: 12 Year Ending: 31 March 2016

NOTE	NOTES TO THE ACCOUNTS		
	Payments received in advance (EA: Snape)	31,875	0
	Payments received in advance (WFDG)	0	29,510
	Payments received in advance (EA: Kirton)	24,000	0
	Payments received in advance (EA: Iken)	21,475	0
	Payments received in advance (Special Levy: Babergh D.C.)	0	1,552
		291,302	111,033
17	LOANS OUTSTANDING		
		2014/15	2015/16
	Loans Payable in next 12 months	13,840	14,516
	Loans Payable in more than 12 months	204,955	190,440
		218,795	204,956

One of the Board's predecessors (Lower Alde IDB) took out loans to refurbish the following pumping stations in 2005: Butley, Chillesford and Gedgrave pumping stations. The cost of servicing these loans is charged directly to the Lower Alde (Tidal Pumped) Sub District.

#### 18 RESERVES

	General	Capital	Total
	Reserves	Reserves	Reserves
Opening Balances as at 1-4-2015	89,249	384,461	473,710
Net Surplus/(Defict) for the year	190,283	0	190,283
Transfers to/(from) Reserves	-190,283	190,283	0
Closing Balances as at 31-3-2016	89,249	574,744	663,993

- (i) Please note the Statement of Movement on Reserves, which shows the movements and balances of the General and Capital Reserves for each of the Board's Sub Districts.
- (ii) It is important to note that the Board is a member of the Water Management Alliance Consortium and as such has a proportion of the pension liability for the shared staff that have been employed by King's Lynn IDB t/a "the Water Management Alliance" since joining the group on 1 April 2008. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £1,079,000 as at 31 March 2016 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 19 January 2015.

#### 19 RELATED PARTY DISCLOSURES

(i) The following Board members have performed pump attendance duties at the Board's pumping stations during the year, for which they have claimed/will claim the following payments:

Mr P Cooke (Stanny House Farm Partnership)	£525 Iken
Mr R Mann (Iken Hall Farms)	£680 Iken
Mr C J Mann (Mann Farms Ltd)	£1,000 Bawdsey
Sir E Greenwell (Greenwell Farms)	£2,100 Gedgrave
Mr R Pipe	£1,050 Hollesley, Colony Marsh
Mr A Hall	£1,000 Reydon
	£6,355

(ii) The following Works Committee members have performed pump attendance duties at the Board's pumping stations during the year, for which they have claimed/will claim the following payments:

Major J Greenwell (Capel St Andrew Farms)	£2,050 Butley
Mr R Skepper (Ferry Farm Co)	£2,100 Sudbourne
Mr G Watson (Chillesford Lodge Estate)	£1,150 Chillesford
Mr M Hollingsworth	£1,000 Falkenham
	£6,300

(iii) All elected members of the Board pay Drainage Rates either as Individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2015.



To: 31 March 2016

Period: 12 Year Ending: 31 March 2016

#### NOTE NOTES TO THE ACCOUNTS

- (iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, which include the Chairman and Vice-Chairman of the Board, and the Board Member Mr M Paul.
- (v) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.
- (vi) The Board has also paid B G Goose & Partners a sum of £7,948.80 for bog mat hire upto 31/03/16. The Board's Operations Manager is a partner of this business.
- (vii) The Board has paid Ben Goose £119,916.00 upto 31/03/16 for plant/labour hire. The Board's Operations Manager is related to Ben Goose.

#### Recommended Actions:

1. To approve the Financial Report for the year ending 31 March 2016.

P J CAMAMILE CHIEF EXECUTIVE M FUTTER FINANCE OFFICER



To: 31 March 2016

Period: 12

Year Ending:	31 March 2016
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Our ID Capital Scheme	EA Ref.	GiA Level %	Actual 2009/10 10/11 11/12 £	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Annual Estimate 2015/16 £	Variance (2015/16) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																
Bawdsey Pumping Station		45%	28,469.50	0.00	0.00	0.00	0.00	0.00	0.00	28,469.50	30,000	1,530.50	12,811.28	13,500.00	-688.72	0.00
SCH01 Health & Safety Improvement Works	IDB0203	45%	36,482.28	0.00	0.00	260.00	0.00	0.00	0.00	36,742.28	39,000	2,257.72	16,534.03	17,550.00	-1,015.97	0.00
SCH03 Reydon Replacement Pump Study	IDB0219	45%	2,626.00	529.62	0.00	0.00	0.00	0.00	0.00	3,155.62	6,000	2,844.38	1,420.03	1,420.03	0.00	0.00
SCH04 Reydon Replacement Pump Scheme	IDB0236	100%	0.00	72,750.00	0.00	19,300.00	25,000.00	0.00	-25,000.00	117,050.00	131,000	13,950.00	117,050.00	132,279.97	-15,229.97	25,000.00
SCH06 Alde Ore Estuary Tidal Defence	IDB0308	100%	0.00	0.00	0.00	25,995.30	2,391.13	0.00	-2,391.13	28,386.43	50,000	21,613.57	28,386.43	50,000.00	-21,613.57	2,391.13
Eel Regulations: Option appraisals for priority sites	IDB0359	100%	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Iken Pump Replacement: Feasibility		100%	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Sudbourne Pump Replacement: Feasibility		100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Coloney Marsh Pump Replacement		100%	0.00	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	0	0.00	0.00	0.00	0.00	0.00
SCH07 Deben Estuary Tidal Embankment	IDB0317	100%	0.00	0.00	0.00	12,925.00	12,435.00	0.00	-12,435.00	25,360.00	50,000	24,640.00	25,360.00	56,000.00	-30,640.00	12,435.00
SCH08 Falkenham Marshes: Replacement & Relocation Feasibility	IDB0318	100%	0.00	0.00	0.00	257.42	44,517.35	20,000.00	-24,517.35	44,774.77	45,000	225.23	44,774.77	45,000.00	-225.23	44,517.35
		_	67,577.78	73,279.62	0.00	58,737.72	84,343.48	310,000.00	225,656.52	283,938.60	351,000.00	67,061.40	246,336.54	315,750.00	-69,413.46	84,343.48
Non-Grant Aided Works:																
N/A	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
Totals		_	£67,577.78	£73,279.62	£0.00	£58,737.72	£84,343.48	£310,000.00	£225,656.52	£283,938.60	£351,000	£67,061.40	£246,336.54	£315,750.00	-£69,413.46	£84,343.48

G BLOOMFIELD CATCHMENT ENGINEER (WMA EASTERN)



From:	01 April 2015		Period: 1	2		
То:	31 March 2016		Year Ending:		16	
			C			
			ACTUAL	ACTUAL	BUDGET	
OUR ID	NAME		2014/15	2015/16	2015/16	VARIANCE
DRAINS MAINTEN	IANCE					
SD1: River Deben	(Tidal Pumped) Sub District					
DRN179P0101/4/5	King's Fleet		0	0	0	0
DRN179P0102	Laurel Farm Delph		0	0	0	0
DRN179P0103	Gulpher		0	0	0	0
DRN179P0201	Falkenham Delph		0	3,146	0	-3,146
DRN179P0204	Falkenham Marsh Drain		0	0	0	0
DRN179P0202	Kirton Drain		0	3,146	2,000	-1,146
DRN179P0205	King's Fleet Weir Drain		0	0	0	0
DRN178P0301/3	Ramsholt Marsh		1,600	0	2,000	2,000
<u>DRN178P0101/4</u> DRN178P0201	Queen's Fleet		0 0	0 0	0 0	0 0
Contingency	Bawdsey Marsh Spraying		0	0	2,000	2,000
Contingency	Spraying		£1,600	£6,292	£6,000	-£292
SD2: Lower Alde	(Tidal Pumped) Sub District		21,000	20,232	20,000	-4252
DRN172P0101	Iken Marsh Drain		0	0	0	0
DRN171P0101	Ferry Farm Drain		0	0	0	0
DRN171P0201	Sudbourne Delph		0	0	0	0
DRN171P0202	Church Farm Drain		0	0	0	0
<u>DRN171P0201</u>	Oxx Lead Drain		0	0	0	0
DRN170P0101	Gedgrave Drain (North)		0	0	0	0
DRN170P0201	Gedgrave Drain (South)		0	0	0	0
DRN168P0101	Chillesford Drain		0	0	0	0
DRN167P0101	Butley Marsh Drain		2,100	0	0	0
DRN167P0102	Stonebridge Drain		0	0	0	0
DRN167P0103	Capel Drain		2,100	0	0	0
Contingency	Various		0	0 £0	10,000	10,000
SD3: AHB (Tidal F	Pumped) Sub District		£4,200	£U	£10,000	£10,000
DRN176P0101	Colony Marsh Drain		0	0	500	500
DRN177P0101	Un-Named		0	0 0	000	0
DRN177P0201	Un-Named		0	0	0	0
DRN177P0202	Un-Named		0	0	0	0
DRN177P0301	Un-Named		0	0	0	0
DRN177P0302	Un-Named		0	0	0	0
			£0	£0	£500	£500
SD4: Blyth (Tidal DRN160P0101	Pumped) Sub District Un-Named		0	0	1,100	1,100
DRN160P0101 DRN160P0102	Reyden		0	0 0	2,200	2,200
<u>DIMITOUP 0102</u>	Reyden		£0	£0	£3,300	£3,300
SD5: Gravity Sub	District				, <b>,</b>	,,
DRN162G0101	Blyth, Tidal, Un-Named		0	0	0	0
DRN164G0101	Thorpeness 100, Un-Named		0	0	0	0
DRN169G0101	Butley Mill River, Lower Alde		0	0	0	0
DRN165G0102	Boyton Marsh Drain, Lower Alde		0	0	0	0
DRN165G0101	Boyton Marsh Delph, Lower Alde		0	0	0	0
DRN182G0101/7	Shottisham River, Lower Deben		0	0	0	0
DRN180G0101/3	Ramsholt Dock Drain, Lower Deben		1,890	0	0	0
DRN163G0101	Eastbridge Drain, Minsmere		100	200	200	0
DRN163G0301	Un-Named, Minsmere	17	0	0	3,000	3,000
DRN163G0401	Un-Named, Minsmere	17	0	0	0	0



From: To: 01 April 2015

31 March 2016

Period: 12 Year Ending: 31 March 2016

		ACTUAL	ACTUAL	BUDGET	
OUR ID	NAME	2014/15	2015/16		VARIANCE
DRN163G0203	Un-Named, Minsmere	0	0	0	0
DRN163G0201	Un-Named, Minsmere	0	0	0	0
DRN163G0202	Un-Named, Minsmere	0	0	0	0
DRN161G0101	Holton Drain, Blyth	0	0	0	0
DRN163G0501	Un-Named, Minsmere	0	0	0	0
DRN175G0101	The Canal, FRAT	0	0	0	0
DRN175G0201	Sternfield Drain, FRAT	0	0	0	0
DRN175G0401	Un-Named, Upper Alde	0	0	0	0
DRN175G0501	Bruisyard Hall Drain, Upper Alde	0	0	0	0
DRN175G0301	Blackstock Drain, Upper Alde	0	0	0	0
DRN183G0101/3	River Fynn, Lower Deben	0	0	0	0
DRN184G0801/3	Framsden Drain, Upper Deben	0	0	0	0
DRN184G0701	Horsefen Drain, Upper Deben	0	0	0	0
DRN184G0601	Moneweden Drain, Upper Deben	0	0	0	0
DRN184G0501	Rendlesham Drain, Upper Deben	0	0	0	0
DRN184G0101/5	Byng Brook, Upper Deben	0	0	0	0
DRN184G0201	Eyke Marsh Drain, Upper Deben	0	0	0	0
DRN184G0301/3	Loudham Drain, Upper Deben	0	0	0	0
DRN184G0401	Ashe Abbey Drain, Upper Deben	0	0	0	0
DRN190G0101/2	Wetherden Stream, River Gipping	2,620	3,331	2,500	-831
DRN191G0101/3	Wetherden Stream, River Gipping	0	0	1,500	1,500
DRN186G1001	Gipping Stream, River Gipping	1,936	2,106	3,000	894
DRN189G0101	Rattlesden River	0	0	650	650
DRN189G0102/3	Golf Course Stream, River Gipping	2,042	1,949	1,750	-199
COW	Edgar's Farm Drain, River Gipping	0	0	0	0
DRN186G0901/2	Creeting Drain, River Gipping	1,134	1,648	2,000	352
DRN186G0801/6	Badley Stream, River Gipping	7,442	7,833	4,000	-3,833
DRN186G0701/4	Jack's Green Drain, River Gipping	1,352	2,038	1,400	-638
COW	Needham Market Drain, River Gipping	0	0	0	0
DRN186G0601/5	Coddenham Stream, River Gipping	2,092	1,492	1,550	58
DRN186G0301/4	Claydon Marsh Drain, River Gipping	789	218	1,500	1,282
DRN186G0201/3	Claydon Hill Drain, River Gipping	2,010	1,407	1,600	194
DRN186G0101	Bramford Marsh Drain, River Gipping	0	0	625	625
DRN186G0401	Barham Marsh Drain, River Gipping	436	340	650	310
DRN188G0101/5	River Jordan, River Gipping	1,239	1,158	850	-308
DRN186G0501	Gallows Hill Drain, River Gipping	194	0	200	200
		£25,277	£23,720	£26,975	£3,255
DRAINS MAINTEN	IANCE	£31,077	£30,011	£46,775	£16,764
		£31,077	230,011	240,113	210,704



From:	01 April 2015	Period:	12		
То:	31 March 2016	Year Ending:	31 March 20	16	
		ACTUAL	ACTUAL	BUDGET	
OUR ID	NAME	2014/15	2015/16	2015/16	VARIANCE
PUMPING STAT	ION MAINTENANCE				
	en (Tidal Pumped) Sub District				
PMP178P001	Bawdsey Pumping Station Power	5,125	5,705	5,500	-205
	Repairs and Maintenance	0,125	5,705	1,000	1,000
	Superintendence	1,000	1,000	1,000	1,000
	Superinteridence	6,125	6,705	7,500	795
PMP179P001	King's Fleet Pumping Station	0,120	0,100	1,000	100
<u></u>	Power	6,062	4,296	6,000	1,704
	Repairs and Maintenance	0	1,085	1,000	-85
	Superintendence (Gratis)	0	0	0	0
		6,062	5,381	7,000	1,619
PMP179P002	Falkenham Pumping Station				
	Power	5,604	2,414	5,500	3,086
	Repairs and Maintenance	0	156	1,000	844
	Superintendence	1,000	1,000	1,050	50
		6,604	3,570	7,550	3,980
		£18,791	£15,656	£22,050	£6,394
	(Tidel Dummed) Cub District				
	e (Tidal Pumped) Sub District				
PMP167P001	Butley Pumping Station Power	4.046	2 700	F 000	2 201
		4,346 1,672	2,709 729	5,000 1,000	2,291 271
	Repairs and Maintenance Superintendence	2,050	1,000	1,000	2/1
	Depreciation	5,319	5,319	4,613	-706
	Depreciation	13,387	9,757	11,613	1,856
PMP168P001	Chillesford Pumping Station	10,007	5,151	11,010	1,000
	Power	1,994	1,451	2,400	949
	Repairs and Maintenance	2,325	0	850	850
	Superintendence	1,150	1,150	1,150	0
	Depreciation	5,319	5,319	4,613	-706
	·	10,788	7,920	9,013	1,093
PMP170P001	Gedgrave Pumping Station				
	Power	1,343	943	1,800	857
	Repairs and Maintenance	340	0	950	950
	Superintendence	2,100	1,050	1,050	0
	Depreciation	5,319	5,319	4,614	-705
		9,102	7,312	8,414	1,102
PMP172P001	Iken Pumping Station				
	Power	1,862	10,117	3,500	-6,617
	Repairs and Maintenance	6,050	427	795	368
	Superintendence	1,205	1,050	1,205	155
PMP171P001	Sudbourne Pumping Station	9,117	11,594	5,500	-6,094
<u></u>	Power	4,121	4,808	5,500	692
	Repairs and Maintenance	1,150	4,000 0	950	950
	Superintendence	2,100	0	1,050	1,050
		7,371	4,808	7,500	2,692
		10	1,000	.,000	2,002

£49,766

£41,392

£42,040

£648



From: To:	01 April 2015 31 March 2016	Period: 12 Year Ending: 31 March 2016							
		ACTUAL	ACTUAL	BUDGET					
OUR ID	NAME	2014/15	2015/16	2015/16	VARIANCE				
<u>SD3: AHB (Tidal</u> PMP176P001	Pumped) Sub District Colony Marsh Pumping Station								
<u>FIME 170F001</u>	Power	-868	111	1,400	1,290				
	Repairs and Maintenance	0	0	450	450				
	Superintendence	1,050	1,000	1,050	50				
		£182	£1,111	£2,900	£1,790				
<u>SD4: Blyth (Tida</u> <u>PMP160P001</u>	Pumped) Sub District Reyden Pumping Station Power Repairs and Maintenance Superintendence	6,600 5,405 <u>1,000</u> <b>£13,005</b>	5,709 408 1,000 <b>£7,117</b>	5,000 1,000 1,000 <b>£7,000</b>	-709 592 <u>0</u> <b>-£117</b>				
PUMPING STATI	ON MAINTENANCE	£81,744	£65,276	£73,990	£8,714				
DIRECT WORKS		£112,821	£95,287	£120,765	£25,478				
	PPORT STAFF COSTS CAL SUPPORT COSTS	15,491 22,778	50,275 3,309	36,370 18,710	-£13,905 £15,401				
TECHNICAL SUF	PORT (INCLUDING BAP IMPLEMENTATION)	£38,269	£53,584	£55,080	£1,496				
FINANCE COSTS	(LOAN INTEREST: LOWER ALDE)	£11,034	£10,390	£10,390	£0				
FINANCE COSTS	S (LOAN INTEREST: RIVER BLYTH)	£0	£0	£0	£0				
	WORKS	£162,124	£159,261	£186,235	£26,974				



#### From: 01 April 2015 Period: 12

To: 31 March 2016 Year Ending: 31 March 2016

		Purchased/	Depreciation	Capital Cost					Capital Cost	Depreciation			Acc.dprn w/out	epreciation	Profit/(Loss)	Net
Asset II	D Fixed Asset Register	Revalued	Period (Years)	B/Fwd	Revaluations	Additions	Impairment Dis	sposals	C/Fwd	B/Fwd	Depreciation	Impairment	on disposal	C/Fwd	on disposal	Book Value
SD1: R	liver Deben (Tidal Pum	ped) Sub Dis	trict													
PS01	Butley	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	21,277.92	5,319.48	0.00	0.00	26,597.40	0.00	58,513.98
PS02	Chillesford	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	21,277.92	5,319.48	0.00	0.00	26,597.40	0.00	58,513.98
PS03	Gedgrave	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	21,277.92	5,319.48	0.00	0.00	26,597.40	0.00	58,513.98
PS04	Iken	31/03/2012	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS05	Sudbourne	31/03/2012	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				255,334.14	0.00	0.00	0.00	0.00	255,334.14	63,833.76	15,958.44	0.00	0.00	79,792.20	0.00	175,541.94
<u>SD2: L</u>	ower Alde (Tidal Pump	ed) Sub Dist	rict													
PS06	Bawdsey	31/03/2012	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS07	Falkenham	31/03/2012	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS08	Kings Fleet	31/03/2012	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SD3: A	HB (Tidal Pumped) Su	b District														
PS09	Reydon Marsh	31/03/2012	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SD4: B	Slyth (Tidal Pumped) Si	ub District														
PS10	Hollesley, Colony Marsh		10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fixed Assets: Pumping	Stations		£255,334.14	£0.00	£0.00	£0.00	£0.00	£255,334.14	£63,833.76	£15,958.44	£0.00	£0.00	£79,792.20	£0.00	£175,541.94

P J CAMAMILE CHIEF EXECUTIVE



From: To:	01 April 2015 31 March 2016	Period: Year Ending:	12 31 March 2016			
BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016	ACTUAL 2014/15 RESTATED £	5 2015/16	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES
1	Balances brought forward					
	General Reserves	96,916	6 89,249			
	Capital Reserves	296,955				
	As per Statement of Accounts	393,871				
	(-) Fixed Assets, Long Term Liabilities and Loans					
	Loans Payable in less than 12 months	-13,196	-13,840			
	Long Term Liabilities	-218,795	,			
	Net Book Value of Tangible Fixed Assets	207,459				
		-24,532				
	(=) Adjusted Balances brought forward	418,403	3 501,005			
2	(+) Rates and Special Levies					
_	Drainage Rates	137,056	5 138,638			
	Special Levies issued by the Board	138,358				
	As per Statement of Accounts	275,414		3,380	1%	N/A
3	(+) All Other Income					
	Grants Applied	58,595	5 84,343			
	Highland Water Contributions	85,364				
	Other Income	565				
	Income from Rechargeable Works	114,125				
	As per Statement of Accounts	258,649		560,726	217%	Other Income is significantly higher than it was las
	•					year, largely due to carrying out much more
4	(-) Staff Costs					rechargeable work (£453,652) and to receiving more
	Shared Technical Support Staff Costs (7 shared employees; 1.7 FTEs)	15,491	50,275			Income from the WMA for staff recharges.
	Shared Administration Staff Costs (9 shared employees; 0.8 FTE)	35,854				5
		51,345		36,864	72%	The number of shared technical support staff fo WMA (Eastern) has increased significantly to build
5	(-) Loan Interest/Capital Repayments					capacity and capability in the area.
-	Loan Interest	11,034	10,390			
	Capital Repayments	13,196				
	As per Statement of Accounts	24,230		-1	0%	N/A
6	(-) All Other Expenditure					
	Capital Works	58,737	7 84,343			
	Maintenance Works	162,124				
	Environment Agency Precept	71,691				
	· ·					



From: To:	01 April 2015 31 March 2016	Period: Year Ending:	12 31 March 2016			
BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016	ACTUAL 2014/15 RESTATED £	2015/16	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES >=15%
	Administration Charges	49,420	59,088			
	Cost of Rechargeable Works	112,251				
	As per Statement of Accounts	454,223				
	(-) Loan Interest shown separately	11,034	10,390			
	(-) Depreciation charged to Maintenance Works	15,958	15,958			
	(-) Staff Costs now recorded in Box 4	51,345	6 88,209			
	(+) Capitalised Additions					
	Land and Buildings	(	) 0			
	Plant and Equipment	(				
		(	) 0			
	(=) Adjusted Other Expenditure	375,886	5 793,329	417,443	111%	Other Expenditure has increased significantly from last year, largely due to carrying out much more
7	(=) Balances carried forward					rechargeable work (£417,668).
	General Reserves	89,249	89,249			<b>č</b>
	Capital Reserves	384,461	574,744			
	As per Statement of Accounts	473,710				
	(-) Fixed Assets, Long Term Liabilities and Loans					
	Loans Payable in less than 12 months	-13,840	-14,516			
	Long Term Borrowing	-204,955	-190,440			
	Net Book Value of Tangible Fixed Assets	191,500	) 175,542			
		-27,295	5 -29,414			
	(=) Adjusted Balances carried forward	501,005	693,407			
8	Total Cash and Short Term Investments					
	Cash at Bank and in Hand	49,396				
	Short term Investments	700,000				
	As per Statement of Accounts	749,396	5 760,889			
9	Total Fixed Assets and Long Term Assets (Valued at Purchase Cost Land and Buildings		055 004			
		255,334			00/	There have been no merconente in Final Accest
	As per Statement of Accounts	255,334	255,334	0	0%	There have been no movements in Fixed Assets. Please refer to the detailed Fixed Assets Register.



From: To:	01 April 2015 31 March 2016	Period: Year Ending:	12 31 March 2016			
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	
BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016	2014/15	5 2015/16	VARIANCE	VARIANCE	EXPLANATION OF KEY VARIANCES
		RESTATED £	£	£	%	>=15%
10	Total Borrowings					
	Loans Due (<= 1 Year)	13,840	) 14,516			
	Loans Due (> 1 Year)	204,955	5 190,440			
	As per Statement of Accounts	218,795	5 204,957	-13838	-6%	N/A



From: To:	01 April 2015 31 March 2016	Period: Year Ending:	12 31 March 2016			
OX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016	ACTUAI 2014/1 RESTATED	5 2015/16	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES
7.0		ACTUAI 2014/1				
7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	RESTATED				
7	Balances carried forward (adjusted)	501,00	5 693,407			
	(-) Deduct: Debtors and Prepayments					
	Trade Debtors	(	0 C			
	Work in Progress	43,859				
	Drainage Rate Debtors	13,38				
	EA Grants Due		0 C			
	H M Revenue and Customs	2,53				
	Amounts owed from/(to) WMA	-16,872				
		42,91	1 43,551			
	(+) Add: Creditors and Payments Received in Advance (<= 1 Year)					
	Trade Creditors	33,48	5 1,033			
	Grants Unapplied	147,75				
	Accruals	22,810	9,525			
	Payments received in advance (EA: HWC)	9,90	1 0			
	Payments received in advance (EA: Snape)	31,87	5 0			
	Payments received in advance (WFDG)	(	29,510			
	Payments received in advance (EA: Kirton)	24,000				
	Payments received in advance (EA: Iken)	21,47				
	Payments received in advance (Special Levy: Babergh D.C.)		0 1,552			
		291,302	2 111,033			
	(=) Box 8	749,39	6 760,889			
8	(=) Total Cash and Short Term Investments					
-	Cash at Bank and in Hand	49,390	6 260,889			
	Short term Investments	700,000				
		749,39				
	P J CAMAMILE					
	CHIEF EXECUTIVE					

#### 12 JUNE 2016

## Annual Report for the year ended

31 March 2016

Department for Environment Food & Rural Affairs

**The Law** – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

#### No later than 31 August 2016 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Area 3C, Nobel House, 17 Smith Square, London SW1P 3JR via <u>floodreports@defra.gsi.gov.uk</u>
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via <u>rachael.hill@environment-agency.gov.uk</u>
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically. If you are unable to complete the form electronically, please complete in BLOCK LETTERS using **black ink**.

Please round all cash figures down to nearest whole £.

EAST SUFFOLK ENTER INTERNAL DRAINAGE BOARD NAME HERE

## Section A – Financial information

#### Preliminary information on special levies issued by the Board for 2016-17

Information requested below is essential in calculating future formula spending share. It is not covered elsewhere on this form or by the external auditor's certificate.

Special levies information for financial year 2016-17 (forecast)				
Name of local authority	2016-17 forecast £			
1. BABERGH DISTRICT COUNCIL	1,552			
2. IPSWICH BOROUGH COUNCIL	32,871			
3. MID SUFFOLK DISTRICT COUNCIL	34,851			
4. SUFFOLK COASTAL DISTRICT COUNCIL	69,060			
5. WAVENEY DISTRICT COUNCIL	2,807			
6.				
7.				
8.				
Total	141,141			

Internal Drainage Board

### Income and Expenditure Account for the year ending 31 March 2016

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability in Internal Drainage Boards in England – A Practitioners' Guide 2006 (Revised November 2007)* 

	Notes	Year ending 31 March 2016 £
INCOME	•	
Drainage Rates		138,638
Special Levies		140,156
Contributions from the Environment Agency		96,161
Contributions applied from developers/other beneficiaries		0
Government Grants		84,343
Rechargeable Works		567,777
Interest and Investment Income		0
Rents and Acknowledgements		0
Other Income	1	71,094
Total income		1,098,169
EXPENDITURE		
New Works and Improvement Works	2	84,343
Contributions to the Environment Agency	3	75,275
Drains Maintenance	4	45,218
Pumping Stations, Sluices and Water level control structures	5	98,353
Administration	6	59,088
Rechargeable Works	7	529,919
Finance Charges	8	10,390
SSSIs	9	0
IDB Biodiversity Action Plan actions or other biodiversity activities	10	5,300
Other Expenditure	11	0
Total expenditure		907,886
EXCEPTIONAL ITEMS		
Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		190,283

### Notes:

- 1. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
- 2. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
- 3. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
- 4. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
- 5. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.
- 6. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.
- 7. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
- 8. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
- State all costs associated with undertaking works capital or maintenance specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
- 10. State all costs associated with undertaking works capital or maintenance that are intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan, but may include other activities.
- 11. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).

## Section B – Defra high level target and IDB Review Reporting

This section relates to the Board's achievement of High Level Targets (HLTs) issued by Defra in March 2005, including information required by the Environment Agency as a result of the targets or in relation to their general supervisory duty. Only those HLTs relevant to IDBs are covered below. This section also allows for reporting on IDB Review Targets.

### HLT 1 – Policy Delivery Statement

Boards were required to produce a publicly available policy statement by 31 March 2001 setting out their plans for delivering the Government's policy aims and objectives. The full range of issues to be covered was set out in a template issued in June 2000. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

If 'NO', please say why not and when the statement will be produced/revised:

#### HLT 2 – Information on the National Flood and Coastal Defence Database

The IDB Review Project Board and the Environment Agency have agreed the means to allow data to be stored on the National Flood and Coastal Defence Database or equivalent systems. Boards are required to report on their asset holding and asset condition at the end of 2007/08.

#### HLT 3 – Biodiversity

Please indicate whether your Board has published a Biodiversity Action Plan ...... Yes

#### Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)	
Directly employed staff	
Contracted persons or consultants	
Environmental Partners/NGOs	$\checkmark$
Other (please describe)	

## Asset Management (IDB Review Strand A3)

What system/database does your Board use to manage the assets it is responsible for? (A) ADIS (B) NFCDD (C) Paper Records (D) Other Electronic System (please describe)

Bespoke Microsoft Access Database and GIS

Has your Board continued to undertake visual inspections and update	
asset databases on an annual basis?	Yes

## Guidance and Best Practice (IDB Review Section B)

How many Board members (in total – elected and appointed) do you have on your IDB?	23
Has your IDB adopted a formal Scheme of Delegation?	
Has your IDB provided training for members in the last year? Considered:	Yes
Implemented:	

#### Please detail:

Various presentations			

## Immediate Action (IDB Review Section C)

Has your IDB adopted minimum website requirements as specified in the IDB Review Implementation Plan?	Yes
Is your Board's website information current for 2016? (Board membership, audited accounts, programmes of works, WLMPS, etc)	Yes
Has your IDB adopted computerised accounting and rating systems, as specified in the IDB Review Implementation Plan?	Yes
Has your Board adopted the following governance documents?	
Standing Orders	. Yes
Have the Standing Orders been approved by Ministers	Yes
Byelaws	Yes
Have the Byelaws been approved by Ministers	Yes
Code of Conduct for Board Members	Yes
Financial Regulations	Yes
Register of Member's Interests	Yes

EAST SUFFOLK ENTER INTERNAL DF	Internal Drainage Board						
I confirm that the information provided in sections A-C or with this form is correct.							
Signature	P. Camamile						
Date	25 August 2016						
Name in BLOCK LETTERS	P J CAMAMILE						
Designation							
Email address	phil@wlma.org.uk						



#### **BOARD MEMBERSHIP AS AT 31 MARCH 2016**

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS	
ELECTED MEMBERS					
Cooke P N R	3	2	67	pnrcooke@btconnect.com	
Foskett J	3	0	0	james@jamesfoskettfarms.co.uk	
Garrod N	3	3	100	npgarrod@yahoo.co.uk	
Greenwell Sir Edward *	3	3	100	edwardgreenwell@gedgrave.co.uk	
Hall A R	3	1	33	andrewhall@btinternet.com	
Loyd C A	3	2	67	charles.loyd@struttandparker.co.uk	
Mann C J	3	2	67	mannfarms@btinternet.com	
Mann R W	3	1	33	richard@mannpotatoes.com	
Paul M A	3	2	67	michael@kirtonestate.co.uk	
Pipe R J **	3	3	100	puffa@awmfarms.co.uk	
Rowlands A J	3	1	33	Adam.rowlands@rspb.org.uk	
APPOINTED MEMBERS					
Mid Suffolk DC					
Barker R J	3	0	0	roy.barker@midsuffolk.gov.uk	
Suffolk Coastal DC					
Block C (Mrs)	3	3	100	christine.block@suffolkcoastal.gov.uk	
Harvey S (Mrs) (wef Nov 15)	2	2	100	susan.harvey@suffolkcoastal.gov.uk	
Hedgley C (wef Nov 15)	2	2	100	colin.hedgley@suffolkcoastal.gov.uk	
Marson J (Mrs)	3	2	67	jane.marson@suffolkcoastal.gov.uk	
Waveney DC					
Ladd M (wef June 15)	3	1	33	michale.ladd@waveney.gov.uk	
Patience K (wef June 15)	3	1	33	keith.patience@waveney.gov.uk	

\* Chairman

\*\* Vice-Chairman

Average attendance = 60%



### **Board Members and Officers**

## Gifts and Hospitality Register for 2015/16

Date	Member/Employee	Offer from	Description	Value (if known)	Accepted/Declined

40 2 2

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual return for the year ended 31 March 2016

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

#### The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the internal audit report is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

#### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, your notification of the commencement date of the period for the exercise of public rights and any additional information requested, to your external auditor by the due date.

## Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication or public display of Sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2016.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guides that can be downloaded from www.nalc.gov.uk or from www.sicc.co.uk or from www.ada.org.uk

for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014
## Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of	
smaller authority her	e

EAST SUFFOLK INTEENAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2016, that:

		A	greed	'Yes'	
		Yes	No*	means that this smaller authority	
1.	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	/		prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
2.	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	/		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	
3.	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	~		has only done what it has the legal power to do and has complied with proper practices in doing so.	
4.	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	1		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	
5.	We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	~		considered the financial and other risks it faces and has dealt with them properly.	
6.	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	1		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.	
7.	We took appropriate action on all matters raised in reports from internal and external audit.	V		responded to matters brought to its attention by internal and external audit.	
8.	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	1		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.	
9.	(For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No NA	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	
	is annual governance statement is approved by this aller authority and recorded as minute reference:		Signed by: Chair	nh	
	26/16/02 17/06/2016		dated	17/06/2016	
dat	17/06/2016		Signed by: Clerk	P. lamenule 17/06/2016	
			dated	17/06/2016	

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

# Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here:

EAST S

SUFFOLK INTERNAL DRAINAGE BOARD

Year ending Notes and guidance Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 31 March 31 March 2015 2016 1. Balances brought Total balances and reserves at the beginning of the year as recorded 501005 418403 forward in the financial records. Value must agree to Box 7 of previous year. 2. (+) Precept or Rates Total amount of precept or (for IDBs) rates and levies received and Levies 278794 275414 or receivable in the year. Exclude any grants received. (+) Total 3. Total income or receipts as recorded in the cashbook less the 819375 other receipts 258649 precept or rates/levies received (line 2). Include any grants received. 4 (-) Staff costs Total expenditure or payments made to and on behalf of all employees. Include salaries and wages. PAYE and NI (employees 51345 88209 and employers), pension contributions and employment expenses. 5. (-) Loan Total expenditure or payments of capital and interest made during interest/capital the year on the smaller authority's borrowings (if any). 24230 24229 repayments (-) All other 6 Total expenditure or payments as recorded in the cashbook less staff 375886 793329 costs (line 4) and loan interest/capital repayments (line 5). payments 7. (=) Balances carried Total balances and reserves at the end of the year. Must equal 501005 693407 forward (1+2+3) - (4+5+6)Total value of cash 8. The sum of all current and deposit bank accounts, cash holdings and and short term short term investments held as at 31 March - To agree with bank 749396 760839 investments reconciliation. 9. Total fixed assets The original Asset and Investment Register value of all fixed assets, plus long term plus other long term assets owned by the smaller authority as at 25533+ investments 31 March 255334 and assets 10. Total The outstanding capital balance as at 31 March of all loans from third 204957 borrowings 218795 parties (including PWLB). 11. (For Local Councils Yes The Council acts as sole trustee for and is responsible for managing Only) Disclosure Trust funds or assets. note re Trust funds N B. The figures in the accounting statements (including charitable) above do not include any Trust transactions.

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

A start of the second starting of the

Signed by Responsible Financial Officer amanute 17/06/2016 Date

I confirm that these accounting statements were approved by this smaller authority on this date:

17/06/2016

17/06/2016

and recorded as minute reference:

28/16/02

Signed by Chair of the meeting approving these accounting statements.

Date

ate

# Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of smaller authority here:

EAST SUFFOCK INTERNAL DRAINAUL BOARD

### Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

### External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).
(continue on a separate sheet if required)
Other matters not affecting our opinion which we draw to the attention of the smaller authority:
Please see enclosed report
(continue on a separate sheet if required)
External auditor signature
External auditor name BDO LLP Southampton Date United Kingdom
Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# Annual internal audit report 2015/16 to

Enter name of smaller authority here:

EAST SUFFOLK INTERNAL DRAINAGE BOARD

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2016.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective		Agreed? Please choose on one of the following			
		Yes	No*	Not covered**	
A.	Appropriate accounting records have been kept properly throughout the year.	1			
Β.	This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	1			
C.	This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	7			
D.	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	1			
E.	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	7			
F.	Petty cash peyments were properly supported by receipts, ell petty cash expenditure was approved and VAT appropriately accounted for.	7			
G.	Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	1			
H.	Asset and investments registers were complete and accurate and properly maintained.	7			
Ι.	Periodic and year-end bank account reconciliations were properly carried out.	7			
J.	Accounting statements prepared during the year were prepared on the correct accounting besis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	1			
K.	(For local councils only)	۲'es	Ng	Not accurable	
	Trust funds (including charitable) - The council met its responsibilities as a trustee.	1.62	ING.	-N/A	

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

RECER TO ATTACHED INTAMAL AND IT REBORT

Name of person who carried out the internal audit	KATE LITTLEWOOD, CMII	A	
Signature of person who carried out the internal aud	it JobLanuroud	Date	29/04/2010

(add separate sheets if needed). \*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this aree and when it is

next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

## Guidance notes on completing the 2015/16 annual return

- You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide\* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
- Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs.
   Smaller authorities must approve the annual governance statement before approving the accounts.
- 3. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness before sending it to the external auditor.
- Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
- 5. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide\*.
- 6. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide\* to assist you.
- 7. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge. From 2016 onwards, you must inform the auditor of the date set for the commencement of the period for the exercise of public rights.
- Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2015) equals the balance brought forward in the current year (Box 1 of 2016).

Completion chucklist -	- No' answers mean you may not have met requirements	Done?
All sections	All highlighted boxes have been completed?	1
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	1
Section 1	For any statement to which the response is 'no', an explanation is provided?	NA
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	~
	An explanation of significant vertations from last year to this year is provided?	4
	Bank reconciliation as at 31 March 2016 agreed to Box 8?	5
	An explanation of any difference between Box 7 and Box 8 is provided?	V
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	NA
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	V

9. Do not complete Section 3 which is reserved for the external auditor.

\*Note Practitioners' Guides are available from your local NALC, SLCC or ADA representatives or from www nalc gov.uk or www slcc coluk or www ada.org.uk



ISSUES ARISING REPORT FOR East Suffolk Internal Drainage Board Audit for the year ended 31 March 2016



#### Introduction

The following matters have been raised to draw items to the attention of East Suffolk Internal Drainage Board. These matters came to the attention of BDO LLP during the audit of the annual return for the year ended 31 March 2016. This report must be presented to a full meeting of the smaller authority for review.

The audit of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

Internal Auditor's recommendations

The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

#### Internal Auditor's recommendations

What is the issue?

The internal auditor has made a few recommendations in respect to the financial systems of the smaller authority.

Why has this issue been raised?

The smaller authority is exposed to the risks associated with these weaknesses.

#### What do we recommend you do?

The smaller authority must implement the recommendations made by the internal auditor to improve the financial systems of the smaller authority as soon as possible or in any event before the end of the current financial year.

If the smaller authority addresses all the issues raised by the internal auditor the smaller authority should improve internal controls which will help to prevent and detect error and fraud and assist the smaller authority to operate in an effective and efficient manner.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners' Guide, NALC/SLCC

#### No other matters came to our attention.

For and on behalf of BDO LLP

Date: 12 September 2016





# Water Management Alliance

# INTERNAL AUDIT REPORT 2015/16

# April 2016

### Contents:

- 1. Executive Summary
- 2. Overall Conclusion
- 3. Acknowledgements
- 4. Detailed Observations, Recommendations and Agreed Actions
- APP 1 Agreed Terms of Reference

#### 1. Executive Summary

The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kate Littlewood and Karen Butler for the year 2015-16. This Executive Summary sets out our overall conclusion on the system reviewed, and summarises the key recommendations arising. A copy of the Terms of Reference for this audit is attached as **Appendix 1**.

Regulation 6 of the Accounts and Audit Regulations 2011 requires that 'A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'. The completion of this internal audit fulfils that role.

It should be noted that any system of internal control is designed to manage risk to a reasonable level, and therefore Internal Audit cannot provide absolute assurance against loss. As well as being effective, controls need to be proportionate to the risk involved and not overburden the organisation with excessive costs.

The Water Management Alliance provides administration and management services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland.

New guidance was issued on 30<sup>th</sup> March 2016 by the Joint Practitioners' Advisory Group (JPAG), 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2016'. Although the new guide does not become mandatory until the 2016/17 financial reports are prepared, the Water Management Alliance has decided on early adoption on a voluntary basis. With this in mind the auditor has considered the effect the new guidance would have on the required internal audit and has concluded that essentially the work remains the same. Therefore the audit has been undertaken in line with previous years, based on the 2007 guidance. Audit work has included review of the procedures and systems of control in place at the Water Management Alliance and considered if they were effective and being applied as intended. Sample testing was carried out on elements as considered necessary by the auditor in order to substantiate the application of the control.

As part of the audit a follow-up was carried out on the recommendations raised in last year's report. All recommendations made have been implemented. It was not possible to test the results of promoting the use of direct debit to collect rates as the invoices raised in April 2016 are the first to display the message. A note has been made to test collection rates during the 2017 audit.

#### 2. Overall Conclusion

In conclusion, the procedures used at the Water Management Alliance are simple but effective, and appear to be carried out diligently by all staff concerned. Controls are working as expected. However, there are some aspects that can be improved and details

of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

Substantial Assurance	A sound system of internal control, but there are a few
	weaknesses that could put achievement of system objectives at
	risk.

The observations and recommendations are detailed in Section 4. Each recommendation is allocated a priority as defined below:

High	Major risk requiring action by the time the final report is issued.
Medium	Medium risk requiring action within six months of the issue of the draft report.
Low	Matters of limited risk. Action should be taken as resources permit.

#### 3. Acknowledgements

We would like to express our thanks for their assistance and co-operation to: Mary Creasy, Personal Assistant (CEO) Michelle Futter, Finance Officer Trish Walker, Finance Assistant Graham Tinkler, Rating Officer/Site Warden Subject Area 4.1 – Cashbook and Bank Reconciliations

W.P. TS7.2

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<ul> <li>1. Bank Reconciliation Observation</li> <li>Bank reconciliations are carried out weekly, as per Financial Regulations. Evidence is presented to the Chief Executive each month in the form of a cashflow statement. All bank accounts remained in credit throughout the year.</li> <li>The East Suffolk bank statements were referred back to the Finance Assistant as the opening and closing balances for 1 month could not be confirmed. For the month of December there appeared to be one day missing (15 December) meaning the opening and closing balances did not agree. A correct bank statement was obtained and evidenced during the audit.</li> <li>The Finance Officer and Assistant split the bank reconciliations between them and there is evidence that the 2 do not keep the same paperwork to evidence their reconciliations.</li> <li>Consequence Monthly reconciliations are carried out correctly but this is not always evidenced.</li> <li>The method of carrying out the bank reconciliation is thorough but the supporting reports from Sage are not always printed.</li> <li>Recommendation Agree a single method of reconciliation and the supporting documentation that should be kept as evidence.</li> </ul>	Medium	Agreed. The method of reconciliation and the evidence kept will be coordinated. Finance Officer

Subject Area 4.2 – Payroll

W.P. Ref. TS7.3

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
2. Timesheet Authorisation		
Observation		
Files containing the timesheets were requested and checked for evidence of timesheets and authorisation.	Low	Agreed.
		The method of authorising
Results were summarised in a spreadsheet. All timesheets had been signed by the Operations Managers for each Board and by the Finance Officer for WMA.		these timesheets will be reviewed.
The Broads Operations Manager is authorising his own timesheets due to the remoteness of the working area. The Operations Manager is now managing 3 sites, Broads, Norfolk Rivers and East Suffolk. For this reason at the end of each month an invoice is raised to recharge supervisory time for the other IDB's. While the Broads Operations Manager is salaried, the timesheets are used to evidence the recharges to other boards. It was also noticed during the Creditors audit that these are also authorised by the Broads Operations Manager.		Chief Executive/Catchment Engineer.
Consequence		
There is no segregation of duties. This is not best practice, however there is a some mitigating		
control as all payroll is countersigned by the Chief Executive when is has been entered into Sage and the report produced.		
Recommendation		
To be discussed to establish if separate authorisation is possible under the new working		
arrangements.		

Subject Area 4.3 – Creditors

W.P. Ref. TS7.5

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
3. Employment Status Indicator (ESI)		
Observation		
A sample of payments for each Board was selected from the bank statements and traced back to source documents. Purchase orders and invoice payments were for authorisation in accordance	High	Agreed.
with Financial Regulations. Creditor's reports and files containing invoices from all the sites were requested and a sample was checked.		Information is to be passed t the WMA and officers procuring contractors will be
Purchase orders and invoice payments are being authorised by the same person. This does not appear to be breach of Financial Regulations. A mitigating control is the review of the Proposed Payments list by the Chief Executive prior to the payment run.		required to go through the on-line checking process.
		Chief Executive.
Invoices were seen for a retired employee, who was engaged to complete some extra work after his retirement. The Finance Officer was of the opinion that this was a short term agreement and would no longer happen. Engagements of this type should be processed through the HMRC Employment Status Indicator Tool. HMRC would require this indicator to prove that the person was self-employed and therefore should not be treated as an employee for Tax and National Insurance. However on processing this engagement through the HMRC ESI Tool, it reported that		
this individual's status was self-employed in respect of this engagement.		
Consequence		
It is very important that WMA is able to show an accurate audit trail in the event of a HMRC		
enquiry or audit concerning decisions made as to whether an individual was self-employed or not.		
Recommendation		
For each engagement the person engaging the work, who must have knowledge of how the individual shall be employed, should obtain a <b>HMRC Employment Status Indicator</b> report using the online ESI tool. At the end of the test the tool determines whether the individual is classed as self-employed or employed and provides a reference number to use as evidence.		
		5:

Audit Code: EA1



# WATER MANAGEMENT ALLIANCE

INTERNAL AUDIT TERMS OF REFERENCE 2015-16

Final @ 29/04/16

#### 1. INTRODUCTION

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2015-16.

1.2 Section 4 of The Accounts and Audit Regulations 2011 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.

1.3 Internal Audit is defined as 'an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.'

Public Sector Internal Audit Standards, April 2013

1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2013 and thus will be able to provide the review required by the Regulations.

1.5 The authority of the Internal Auditor is established in the Financial Regulations.

1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:

- Broads (2006) IDB
- East Suffolk IDB
- King's Lynn IDB
- Norfolk Rivers IDB
- South Holland IDB.

As such, this work will enable the auditor to complete the Annual Returns for all five Boards.

#### 2. OBJECTIVES AND SCOPE OF THE AUDIT

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability in Internal Drainage Boards in England – A Practitioners Guide (Rev 2007)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Return for 2016 the auditor will consider the following:

A. The Accounting Records

To ensure that the accounting system is accurate, complete and timely, and that data input is being verified appropriately.

- B. Financial Regulations and Standing Orders To ensure that they are current and are being adhered to.
- C. Risk Management processes To ensure that management review the Risk Register on a regular basis and that risk is being identified and actively managed in a proportionate manner.

#### D. Budgetary Controls

To ensure that the budgets are prepared on a realistic basis and are monitored throughout the year and any variations are investigated, with corrective action being taken if necessary.

E. Income Controls

To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.

#### F. Petty Cash Procedures

To ensure petty cash provisions are reasonable, used in accordance with Financial Regulations and adequate records are kept of payments made.

#### G. Payroll Controls

To ensure that remuneration to employees and Board Members is calculated correctly and in accordance with the levels agreed by the Board, and that all HMRC requirements are complied with.

#### H. Asset Management

To ensure that there are satisfactory processes in place to maintain the register and check for accuracy.

I. Bank Reconciliation

To ensure that periodic and year-end bank account reconciliations were properly completed and verified.

J. Year-end Procedures

To ensure that the appropriate accounting basis have been used to prepare the yearend accounting statements and that figures contained in the statements can be verified by reference to working papers and accounting records.

2.3 Any recommendations and issues arising from the previous audit will also be followed up to establish if they have been implemented or if there is a satisfactory explanation for non-implementation.

2.4 Contained within the scope of work described above it is implied that the auditor will have due regard for Value for Money considerations and the potential for fraud.

#### 3. TASKS

- 3.1.1 The project tasks are to:
  - Establish if the procedures recorded as part of the audit for 2014-15 remain the same and document any changes that may have taken place.
  - Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
  - Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
  - Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.

• Complete Section 4 of the Electronic Annual Return for 2015-16.

#### 4. WORK PLAN

- 4.1 The audit will be undertaken by Mrs Karen Butler, Auditor, Borough Council of King's Lynn and West Norfolk.
- 4.2 The audit has been allocated 5 days, which will be utilised as follows:

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2014-15.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

#### 5.0 AGREEMENT

	Signature	Date
Phil Camamile Chief Executive,		
Water Management Alliance		
Kate Littlewood Audit Manager		